

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

2009 Indebtedness Reporting Form Instructions

Form Header

1. In the "7 Digit Unit Code" field, enter the state-assigned unit code for your taxing unit. This can be found on your budget paperwork. For example, Adams County would be "0110000".
2. For the "Date of Submission", enter today's date.
3. For the "Unit Name", enter the full name of your taxing unit.
4. For the "Contact Person", enter the full name and title of the individual to whom any questions about the indebtedness report should be addressed.
5. For "County", enter the county in which your taxing unit resides. In the case of a cross-county taxing unit, enter the major county only.
6. In the "Phone #" field, enter the phone number of the "Contact Person".

Form Body

1. In Column A, "Line No.", enter a "1" for the first debt line, "2" for the second, etc. Repeat for as many outstanding debts as you have.
2. In Column B, "Type of Indebtedness", enter one of the following codes to indicate the type of debt you are reporting:

B = Bond
L = Lease
O = Other Loan
3. In Column C, "Type of Debt", enter a brief description of the type of debt being reported (i.e., "GO Bond", "Building Lease", "Common School Loan", etc.)
4. Column D is for Leases only. If the debt being reported is a lease, enter the name of the leaseholder ("Lessor") in this column. Otherwise, leave it blank.

5. For Column E, "Original Purpose of the Debt", enter a brief description of the purpose for which this debt was incurred.
6. In Column F, "Year Debt Executed", enter the year in which the debt was **originally** incurred, in 4-digit format (i.e. "1997").
7. In Column G, "Year Debt Scheduled to Retire", enter the year in which the debt is expected to be paid off, in 4-digit format. If you are reporting a lease, this should be the final year of the lease.
8. Complete Column H if you are reporting a Bond or Other Loan. Enter the interest rate of the loan in percentage format (i.e. "4.00%"). The interest rate should be expressed as an annual percentage rate (APR).
9. In Column I, enter the total original amount of the debt. In the case of a lease, enter the total amount of payments over the life of the lease.
10. In Column J, enter the amount of remaining debt **as of December 31, 2009.**
11. If you are reporting a lease, enter the **total rental payment amount for calendar 2009** in column K.
12. If you are reporting a lease, enter the amount of any annual trustee fee in column L.
13. Enter the source for repayment of debt in column M. If property taxes are wholly or partially to be used to repay the debt, please also specify from which funds property taxes will be allocated.
14. In Column N, if property taxes are determined to be a backup source of repayment for the debt, enter "Y", otherwise enter "N".
15. In Column O, indicate whether the debt has been refinanced at any point in its lifetime with "Y" or "N".
16. If the debt has been refinanced, enter the 4-digit year in which the refinancing was completed in column P. Otherwise, leave this blank.
17. Enter any comments related to the debt in column Q.